ID: CCA_2010091415412164 Number: **201040016** Release Date: 10/8/2010

Office:

UILC: 6662A.00-00

From:

Sent: Tuesday, September 14, 2010 3:41:25 PM

To: Cc:

Subject: 6662A penalty

Absent any explanation of how section 6662A could apply to any tax outside of income tax or subtitle A, you may remove the penalty from the notice of deficiency issued for the Form 5330. Please contact me if you have any other questions.